

**FISCAL YEAR-END (FY 06) ACCOUNTING AND REPORTING INSTRUCTIONS
FOR FUNDS EXECUTED BY DEFENSE AGENCIES
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★ DENOTES SUBSTANTIVE CHANGE FROM LAST YEAR.

**FISCAL YEAR-END (FY 06) ACCOUNTING AND REPORTING INSTRUCTIONS FOR
FUNDS EXECUTED BY DEFENSE AGENCIES**

1. Purpose. This memorandum provides fiscal year-end accounting instructions for funds executed by Defense Agencies, i.e., Treasury Index 97 funds with other than Army limits.

2. Noteworthy Items.

A. Substantive changes to this instruction are denoted with a ★.

B. Upon receipt of this instruction, accounting activities will stop rejecting transactions citing canceling appropriations. See paragraph 10.A.1. for further information.

C. During the final two weeks of the fiscal year (FY) accounting activities will not unilaterally record obligations on behalf of the fund holder. Obtain fund holder concurrence before recording any obligations on the fund holder's behalf during this time period, to include prevalidation obligations under \$2500. Transactions over \$2500 are always coordinated with the fund holder IAW DoDFMR, Volume 3, Chapters 8 and 11.

D. Each accounting activity should provide a point of contact (POC) for canceled year transactions via E-mail to ap@dfas.mil by August 19th. The POC will also receive the vouchers citing canceling appropriations (see paragraph 4.E, Canceling Appropriations, item g). We will provide a consolidated list to all accounting activities so questions and advance notices can be communicated and coordinated more effectively.

E. All activities processing expenditure reports must provide a POC for the reporting site and a telephone number where the POC can be contacted during year-end processing. POCs must be available to answer/resolve file transfer, control/detail balancing, or edit problems after duty hours. It is essential that each POC be familiar with all report content and be available to assist in the review process. Provide the name of your POC NLT July 8th, to the appropriate CSCFA-302 report representative in Attachment 3.

3. Certification and Assurance Statements.

A. The accounting activity is responsible to submit the final year-end reports and a copy of the assurance statement at Attachment 4 to the allotment/allowance holder. The accounting activity is responsible for retaining the permanent assurance statement for audit purposes.

B. The allotment/allowance holder is the Agency Director or a designated representative (including the military

equivalent) of a Defense activity who receives an allotment/allowance of funds. The Director can delegate in writing to a position or named individual and an alternate, if desired (Deputy Director or equivalent, Chief of Staff, or Director of Resource Management (DRM)/Comptroller). The allotment/allowance holder will certify the installation level reports using the statement at Attachment 5. The allotment/allowance holder is responsible for retaining for audit the permanent reports and accompanying certification statement, as well as any delegation of authority, IAW record retention requirements.

C. After certification by the allotment/allowance holder, the accounting activity will forward a copy of the installation level reports and assurance statements to the applicable Defense Agency or DFAS Site that will consolidate their installation level reports. Defense Agencies and DFAS Central Sites that prepare consolidated reports will provide a copy of the consolidated report and their assurance statement at Attachment 4 to Departmental Accounting, DFAS Indianapolis, Budget Execution Reports Division, 8899 East 56th Street, Indianapolis, IN, 46249-1301. Accounting activities reporting Treasury Index (TI) 97 allotment information directly to DFAS-IN for consolidation will provide a copy of the report and their assurance statement at Attachment 4. All Defense Agencies, DFAS Central Sites, and Accounting Activities will retain for audit their assurance statements attesting to the reliability of the financial reports prepared.

D. The Accounting Activity Director (or the Senior Accountant) will attest to the accuracy and correctness of the individual account balances comprising the general ledger trial balance reports using the statement at Attachment 6. The accounting activity is responsible for retaining this statement for audit purposes.

4. Special Emphasis.

★ A. Accurate and Timely Reporting. Accurate and timely reporting is critical, especially at fiscal year-end. Make a special effort to correct errors and provide reliable report information IAW established due dates. Defense Agencies and DFAS Central Site due dates are provided at Attachments 1 and 2, respectively. Please note accelerated due dates, which are necessary to accommodate the 21-calendar day audited financial statements schedule. Ensure that electronic submissions are in total agreement with the certified reports. Errors or incomplete submissions may result in re-certification. An automated process is used for confirmation of file receipt. The owner of the USER ID transmitting the file will receive an E-mail confirming receipt and providing the results of a preliminary analysis of the data including any possible errors on Headers/Trailers and RIC/CIC combinations. Systems Support Division will be able to verify receipt of file transfer submissions upon request from

6:00 a.m. to 6:00 p.m. EST on October 1st through 5th. Activities may verify receipt of their submissions by calling 317-510-5781/6350 or DSN 699-5781/6350. The caller must know the name of the file submitted and the number of lines in the file.

B. Footnotes. Properly footnote, with a detailed explanation, all abnormal balances or conditions contained in the reports and general ledger trial balance submissions outlined in this year-end instruction. Include a written explanation stating the source, the circumstances involved, and actions underway to resolve the condition, and an estimated completion date. In addition, include explanations for variances in accounts greater than or less than 10% between FY 2005 and 2006. Examples include negative unliquidated obligations, negative unobligated balances, debit advances, and negative reimbursement receivables. For AR(M) 1002 and AR(M) 725 reports, footnote abnormal balances at the detail level, not summary totals. Lack of footnotes or vague, generic footnotes are not acceptable.

C. Reimbursable Order Write Down. When both the performing and ordering activities utilize multi-year appropriations, and neither appropriation is expiring, do not write down the reimbursable order. If either the ordering or performing activity use an appropriation (single or multi-year) which is expiring at the end of the fiscal year, you must write down the reimbursable order to the greater of obligations or earnings. Expiring and expired appropriation reimbursable orders must equal reimbursable obligations. For non-federal orders (reimbursable source code (RSC) 9**) that are paid in advance, it is not necessary to write down the reimbursable order unless the performer's funds are expiring.

D. Triannual Reviews of Commitments and Obligations. Fund holders, with assistance from accounting offices, will review commitment, obligation, accounts payable, and accounts receivable transactions triannually. It is imperative that these reviews are accomplished IAW DoDFMR, Volume 3, Chapter 8, paragraph 0804.

E. Problem Disbursements.

(1) Follow the guidance provided in the DoDFMR, Volume 3, Chapters 8 and 11 to manage and obligate problem disbursements. The fund holder will research and clear as many problem disbursements as possible IAW DoDFMR, Volume 3, Chapter 11, paragraph 110506, before submission of the year-end reports. It is the joint responsibility of both the accounting activity and fund holder to assure that obligations are recorded for problem disbursements, see DoDFMR, Volume 3, Chapter 11, paragraph 1105.

(2) Use the following list of helpful "Do's and Don'ts" to minimize the creation of problem disbursements during the last few weeks of the fiscal year. Note - each item below will not apply to all Defense Agencies or DFAS

Central Sites. Disregard any item that does not apply to systems or reports; e.g., CSCFA-110 and CSCFA-304, used at your Agency/Site.

All Appropriations

a. Do - Coordinate with the fund holder prior to recording obligations on behalf of the fund holder during the last two weeks of the fiscal year. Coordinate the action even if the dollar amount is within the authorized thresholds.

b. Do - Process all transmittals (TLs) by completely clearing the TL. Partial clearances still represent large percentages of our Unmatched Disbursement (UMD) balances. Accounting activities should establish goals to completely clear TLs. However, at fiscal year-end only, do not process residual balances into the accounting system using Army Management Structure (AMS) 9966 while trying to resolve the transaction. This action will clear the transmittal and reduce absolute partial clearance balances, but it will increase the UMD balance for 9966 transactions. For canceling year transaction, AMS 9966 cannot be used, you must use a valid AMS.

c. Do - Review your monthly expenditure edit accepted and error reports to ensure transactions were properly processed and your staff is correcting errors in a timely manner.

d. Do - Provide assistance to DFAS-CO to clear rejects.

e. Do - Refer to and comply with the requirements provided in this year-end instruction.

f. Do - Refer to and comply with the Central Disbursing Year-End Instructions which will be published separately.

g. Do - Review and comply with write-off procedures in DFAS-IN Regulation 37-1.

h. Do - Clear all DELMAR alpha errors/suspense errors for the fiscal year.

i. Do - Clear all DELMAR numeric errors citing cross-disbursement limits. Ensure only valid cross-disbursement limits are being submitted on the RCS CSCFA-302 reports.

j. Do - Clear all Unreconciled Input Data Report (UIDR) balances over 60 days and provide spreadsheets for Disbursing Symbol Station Number (DSSN) 5570 (Directorate for Centralized Disbursing) to DFAS-IN, Directorate for Departmental Accounting, Expenditure Division for file maintenance NLT

August 27, 2006.

k. Do - Verify that all interfund billings have been processed by Defense Automated Addressing System Center (DAASC).

l. Do - Submit the RCS CSCFA-302/304 reports on time.

m. Do - Coordinate internally to ensure all documents are processed prior to cutoffs.

n. Do Not - Reject any transactions to any DSSNs IAW Acct Pol Impl Msg 06-16, 312025Z Jan 06, Elimination of Manual Rejects.

o. Do Not - Send out partial CSCFA-110 reports during August, September, and October.

Canceling Appropriations

a. Do - Clear/accept all transactions citing canceling appropriations by August 25th.

★ b. Do - Notify Organizational/Network Analysis Branch, 317-510-5439/5451/6260 or DSN 699-5439/5451/6260, during September to do file maintenance if a charge or clearance cites a canceling appropriation and the offset is in a non-canceling appropriation on the August uncleared.

c. Do - Clear/accept entire T/Ls having any canceling year transactions, which can not be eliminated by file maintenance.

d. Do - Notify your DFAS-IN POC every month when there is file maintenance that can be done to eliminate canceling year transactions.

★ e. Do - Remember that any canceling appropriation transaction remaining on the uncleared listing of the fiscal station (FSN) at September 30th will have a clearance processed by the Organizational/Network Analysis Branch, 317-510-5439/5451/6260 or DSN 699-5439/5451/6260 against the canceling year funds of the charged FSN prior to producing the final September 30th uncleared. If there is a charge against a canceling appropriation and the clearance is against a non-canceling appropriation, this process will remove the charge leaving a stand-alone clearance.

f. Do - Provide assistance to DFAS-CO to clear rejects in canceling appropriations.

g. Do - For vouchers paid by paying offices other than Columbus, send copies of vouchers paid during the last two weeks of September to the accounting activity. We will provide a consolidated list of accounting activity POCs by E-mail during the last week of August (see paragraph 2.D. above).

h. Do - Canvas all UIDRs in August for unprocessed canceled year transactions.

i. Don't - Process any charges citing a canceling year appropriation in September without faxing/E-mailing a copy of the transaction to the charged activity so that the charged activity can process a clearance in September. Use the following website to locate information concerning FSNs: <http://referencetool.dfas.mil>.

j. Don't - Reject any charges to any DSSNs IAW Acctg Pol Impl Msg 06-16, 312025Z Jan 06, Elimination of Manual Rejects.

★5. Expenditure Reporting.

A. Research and correct transactions currently appearing on the suspense history listing, MAPPER listing and existing status/CER discrepancies prior to September 30th of the current fiscal year for all appropriations.

B. Clear all status/CER variances, transactions appearing on the MAPPER listing and any suspense history related transactions for canceling year appropriations by September 30th of the current fiscal year.

6. Status Reporting. For reconciliation purposes, prepare Departmental reports AR(M) 1176/SF 133, AR(M) 1002, AR(M) 725, and the Report on Receivables Due From the Public, at the fiscal year, basic symbol, and four position limit level. Submit the following status reports for year-end:

A. Report on Budget Execution - AR(M) 1176/SF 133

1. Reference DoDFMR, Volume 6A, paragraph 0403, and Office of Management and Budget (OMB) Circular No A-11, Part 4. This report shows the status of budgetary resources and related financial information on a consistent basis, in practicable detail. Prepare this report for every appropriation receiving appropriated funds at the four-position limit level.

2. The heading of the report will show the DoD Component submitting the report, the title of the appropriation/fund, and the ending date of the period covered by the report. Number the report pages consecutively. Show the page number and number of pages in the basic report. Report all amounts in dollars and cents; do not round.

3. An authorized officer of the DoD Component submitting the report must sign the first sheet of the report in the space provided at the bottom.

4. The AR(M) 1002, AR(M) 725, and SF 225 report totals must reconcile to this report. Attachment 7 lists the validations Budget Execution Division makes on the report.

5. This report must reconcile to the General Ledger Trial Balance submitted for financial statement reporting (see paragraph 7.A, General Ledger Trial Balance Reporting).

B. Appropriation Status by Fiscal Year Program and Subaccounts - AR(M) 1002.

1. Reference DoDFMR Volume 6A, paragraph 0406. This report provides budget execution information at the lowest level of detail (budget activity code) with respect to obligation authority, for direct and reimbursable funds.

2. Use a separate sheet for each appropriation/fund account, unless a report for an annual or multiple-year appropriation account consists of a few lines and there is sufficient space on a single sheet.

3. Amounts reported must agree with corresponding information shown on the Report on Budget Execution. Attachment 9 lists the validations performed on this report.

C. Report of Reimbursable Transactions - AR(M) 725.

1. The requirement to submit the report to DFAS-IN is still in effect, as the information is used by those Defense Agencies that consolidate the Audited Financial Statements (AFS).

2. This report provides budget execution information with respect to reimbursements, in terms of their sources (source of reimbursement), and the fiscal year programs being executed. Submit this report for all appropriations with funded programs, including expired appropriations.

3. Accounting records maintained in accordance with the standards contained in the DoDFMR, Volume 14, are the basis for reporting the applicable appropriation and fund accounts.

4. Amounts reported must agree with corresponding data shown on the related Report on Budget Execution. Attachment 10 lists the validations performed on the report.

D. Report on Obligations - SF 225.

1. This is a yearly report on obligations by object class and related summary data. The Office of the Deputy Comptroller uses this report to project the economic effect of

U.S. Government transactions in advance of the related outlays. Do not report deposit fund accounts on the SF 225.

2. Prepare a separate report for each reportable basic symbol. Consolidate information for the annual and multiple-year accounts under the same basic symbol or fund title. Round amounts to the nearest thousand.

3. Dollar amounts should be consistent with amounts reported on the Report on Budget Execution. Attachment 11 lists the validations performed on the report.

E. Supplementary Schedule of Recoveries of Prior Year Obligations.

1. This information, by budget activity and project, on recoveries of prior year obligations in no-year, unexpired, and expired appropriation accounts is needed annually for budget preparation. Submit a supplementary schedule by budget activity code and project as of September 30th of each year.

2. Report direct and reimbursable recoveries for both unexpired and expired years. Recoveries are invalid for current year appropriations. Identify all direct recoveries by a budget activity code. Lines 4A and 4B of the AR(M) 1176 or line 4A of the SF 133 must equal the total supplementary schedule by budget activity code.

F. Treasury Report on Receivables (TROR)

1. Prepare the reports in accordance with the DoDFMR, Volume 6, Chapter 5, and the Treasury Financial Manual.

2. The Report on Guaranteed Loans provides an analysis of the amount of loans receivable, plus an analysis of the outstanding contingent liability for guaranteed loans. Use general ledger account code (GLAC) balances Loans Receivable (1350) and Allowance for Loss-Loans Receivable (1359) to prepare this report. You may use subaccounts to separate direct loans from guaranteed loans. Analyze GLAC balances for Loans Receivable-Public-Current (1353), Loans Receivable-Public-Noncurrent (1354), and Allowance for Loss-Loans Receivable (1359) prior to preparing the report. Report all amounts in whole dollars.

3. The Report on Receivables Due from the Public provides advice to agency managers on the status of receivables and credit management efforts. Use GLACs Accounts Receivable-Public-Current (1313), Accounts Receivable-Public-Noncurrent (1314), Refunds Receivable-Public (1316), Allowance for Loss on Accounts Receivable (1319.2), and Claims Receivable-Public (1320) to report the accounts receivable balances. Do not confuse GLAC 1320 with USSGL account 1320, which is defined as Employment Benefits Contributions Receivable. Use GLACs Loans Receivable-

Public-Current (1353), Loans Receivable-Public-Noncurrent (1354), and Allowance for Loss-Loans Receivable (1359) to report the loans receivable balances. Report all amounts in whole dollars. Analyze these accounts prior to preparing the report. It is very important that this report be submitted and that the amounts be accurate. The Report on Receivables Due from the Public is a requirement for all DoD Components to include the Defense Agencies. We are asking all accounting offices/activities supporting for a Defense Agency to ensure that accurate public receivable information is submitted for each Defense Agency. If the reports are not submitted, or the amounts are not accurate, it creates differences between the public receivables reflected in the audited financial statements (AFS) and the budget execution reports.

a. Accounting activities must prepare a consolidated schedule for each Defense Agency and Military Department; e.g., Army, Air Force, etc. Show all receivables on the consolidated schedule, including those due from foreign, State, and local governments. Prepare a memorandum to show amounts due the U.S. Government as a result of audits. Report the information by FY, basic symbol, and limit. Defense Agencies with no receivables must submit a negative report.

b. Report all amounts representing public receivables due and payable as receivables, even if the amount is subject to change through administrative appeal or litigation.

G. Monthly Receivable Report (MRR).

★ 1. Prepare the reports in accordance with the Concept of Operations for Managing Accounts Receivable (CONOPS) Manual, dated August 2003, Appendix 2 and/or the DoD Financial Management Regulation, Volume 4.

★ 2. The MRR is a monthly accounts receivable status report that provides all consolidated field level accounts receivable data. The MRR ensures accountability of all accounts receivable and debt collection amounts. It also provides reconciliation with the audited financial statements and the Treasury Report on Receivables (TROR). Report all amounts in whole dollars. Analyze these accounts prior to preparing the report. It is very important that this report be submitted and that the amounts be both accurate and balanced. The MRR is a requirement for all DoD Components to include the Defense Agencies. We are asking all accounting offices/activities supporting a Defense Agency to ensure that accurate federal and public receivable information be reported. If the reports are not submitted, or the amounts are inaccurate, it creates differences between the MRR, AFS, and TROR. The same data reported on the MRR for public and intragovernmental accounts receivable should agree with the accounts receivable reported on both the AFS and the AR(M)1176/SF-133 as well as the public receivables on the TROR. Any differences must be explained.

★ a. Each MRR submitter must complete a MRR template for each reporting entity. The template must be submitted by basic symbol and limit. All receivables must be aged. All intragovernmental debtors/trading partners must be identified with aged debts owed.

b. Each MRR submitter must complete a MRR Narrative and a MRR Metric Narrative. This action is required to explain all reporting anomalies.

H. Program Budget Accounting System (PBAS) - Funds Distribution. Information concerning PBAS will be provided in the PBAS Year-End Message which will be available in August on the PBAS website: <https://dfas4dod.dfas.mil/systems/pbas>.

7. General Ledger Trial Balance Reporting.

★ A. Defense Agencies and DFAS Central Sites must submit to DFAS Indianapolis, Defense Agencies, Audited Financial Statements Division, monthly general ledger trial balances. Report proprietary trial balances. Do not use summary accounts. Specifically, do not use the summary expense account 6100, but report expenses by detail e.g., Personnel Compensation-Civilian (6111), Personnel Compensation-Military (6112), Transportation of Things (6117), etc. Report all amounts using dollars and cents with no decimals or commas. Right justify the amount field and use a minus (-) sign at the beginning of the amount field for credit amounts. Report the GLAC field left justified. Ensure the report is in balance prior to submission, and submit the electronic file using the following structure: Text File, ASCII, Fixed Width. Do not report general ledger accounts with zero amounts. Reporting instructions can be found at: POC can be reached at 317-510-5556/5559.

B. Prior Period Adjustments. Trial balance reports, including prior period adjustments (GLAC 7400) are subject to request and approval per OUSD(C) guidance dated June 8th, 2003 to include the following:

1. Materiality is calculated against a materiality base. For example:

a. If the misstatement is in an asset account, the materiality base could be total assets;

b. If the error is in an expense account, the materiality base could be total expenses.

For Department of Defense reporting entities, an omission or misstatement is considered material if it is one percent or more of its materiality base.

★ 2. Provide an adjustment package with sufficient documentation of the material error. Identify how and what was the cause, what the correct entry should have been and show there has been coordination with the activity's auditors. Prior period adjustment packages must be approved by DFAS-IN/Agency-Wide Financial Statements and the Offices of Under Secretary of Defense (Comptroller) before inclusion in your general ledger trial balance submission and posting to the financial records. If you submit prior period adjustments in your general ledger trial balance submission, you will be contacted for corrective action.

Prior Period Adjustments:

Debit 740000	\$100,000	
Credit 211100		\$100,000

In the previous fiscal year the entry should have been:

Debit 612000	\$100,000	
Credit 211100		\$100,000

★ C. Trial balances will be used to prepare the Other Defense Organizations General Funds AFS. In addition, we will use trial balances to prepare standalone financial statements for the Defense Advanced Research Projects Agency, the Missile Defense Agency, Defense Information and Systems Agency, Chemical and Biological Defense Program, Defense Threat Reduction Agency, Tricare Management Activity, Services Medical Activity and the US Special Operations Command. Also, the year-end trial balances (plus adjustments) will be used to report year-end Other Defense Organizations Balances to the Treasury via the Federal Agency Centralized Trial Balance System (FACTS).

D. Prior to submitting the year-end trial balances, Defense Agencies and DFAS Central Sites should apply the following validation checks:

(1) Identify and correct abnormal and duplicate balances in general ledger trial balances before submission. Examples of abnormal balances are credit balances in asset accounts and debit balances in liability accounts. Some abnormal balances are appropriate and do not require correction. However, all abnormal balances must be identified and explained in accompanying footnotes. Report abnormal balances in the following excel spreadsheet format:

Explanations Accompanying Trial Balances
Submitter: DFAS

APPROPRIATION 97 06 0100.6034

SGL ACCT NO	ABNORMAL BALANCE	REASON FOR ABNORMAL BALANCE
2111NF	789,345.02	Due to undistributed disbursements

		offset against payables. Posted to include disbursement reported after cut-off. Data will be worked and input against appropriate payable next reporting period.

(2) Ensure functional relationships between accounts (e.g., if reporting intra-governmental accounts receivable, do not submit an intra-governmental allowance for loss on accounts receivable). However, if reporting public accounts receivable, do submit an allowance for loss on public accounts receivable. If reporting property, plant and equipment, also report accumulated depreciation and depreciation expense for the reporting year.

(3) When submitting preclosing trial balances, report Fund Balance with Treasury and Unexpended Appropriations as of September 30th.

(4) Reconcile the fiscal year-end proprietary trial balances to your September 30 certified budget execution reports prior to submission.

★ (5) Ensure changes in assets, liabilities, and equity from FY 05 to FY 06 are accounted for in expense, revenue, gains, losses, or transfer accounts.

E. Federal Agency Centralized Trial Balance System (FACTS). Audited Financial Statements Division is responsible for reporting TI-97 Adjusted Trial Balances to the Department of the Treasury via FACTS. They will use the year-end trial balances as the basis for TI-97 FACTS reporting. However, Defense Agencies and DFAS Central Sites may submit adjustments to their trial balances. Submit adjustments based on Principal Staff Assistant review of TI-97 AFS to Audited Financial Statements Division by October 18th. Submit adjustments based on audit recommendations by October 20th. Submit the adjustments as journal entries to the general ledger. Identify the fiscal year, appropriation, and limit in the adjustments, and include supporting documentation. POC can be reached at 317-510-5554.

F. Notes Report. Defense Agencies and DFAS Central Sites will submit supporting notes. The format for the Notes report can be found in the Treasury Financial Manual, Transmittal Letter TFM 2-4700. TFM 2-4700 can be found on the Treasury's Financial Management Services Web site, <http://www.fms.treas.gov/tfm/vol1/tl.html>. TI-97 reporting entities will submit Notes consolidated by Defense Agency and should not submit a Note report by each appropriation and limit or sub-allocation.

G. Intra-Governmental Elimination Reporting. Report all reimbursable activity performed by the Defense Agencies with

other government entities. Reimbursable activity includes the performing activities (Seller) Accounts Receivables, Revenue (earnings), Advances from other government entities, (unearned revenue), and any Asset Transfer-In and/or Transfer-Out. Data must identify and report the receiving activity (Buyer) that generated the seller's receivables/earnings, and the amount reported in whole dollars and cents. Intra-governmental data required for reporting includes the following for each reimbursable account: Performing activities (seller-side) appropriation including reimbursable source code (RSC), Receiving activities, (buyer-side) appropriation including detail RSC and amount. The seller-side reimbursable activity amounts must agree with the amounts reported on the General Ledger Trial Balance, Report on Reimbursable Transactions, and the Report on Budget Execution for the same reimbursable accounts. POC can be reached at 317-510-5622.

8. Defense Working Capital Fund (DWCF) Reporting.

A. Defense Working Capital Fund Accounting Report AR (M) 1307.

1. Reference the DoDFMR, Volume 11B, Chapter 70. The total report package includes the following:

- a. Statement of Financial Position.
- b. Statement of Cash Flows.
- c. Statement of Operations and Changes in Net Position.

2. Reconcile the statements to the Report on Budget Execution. Footnote all abnormal balances. Provide a copy of the customer acceptance for each business area. Report amounts on the Report on Budget Execution (SF 133) in dollars and cents and the Defense Working Capital Fund Accounting Report (AR (M) 1307) in thousands of dollars.

★ B. Refer to paragraphs 6.A, 6.C, 6.D and 6.F for reporting of DWCF SF 133, DWCF AR(M) 725, DWCF SF 225 and TROR, respectively.

C. Attachments 12 through 14 list the edits, checks, and validations made on the remaining DWCF status reports.

9. Canceling Appropriations.

A. Cancel all accounts with a positive unexpended cash balance that expired for obligation purposes (see Attachment 15) on or before September 30, 2001, by September 30, 2006, in accordance with the Public Law 101-510. Accounts with a negative cash balance cannot be canceled. Defense Agencies and DFAS Central Sites reporting AR(M) 1176/SF 133 appropriations that are

canceling must keep their books open if the total unobligated available and unavailable plus the total obligated balance, net end-of-period (EOP), equate to a negative amount (lines 8 plus 9 plus 13 of DD Form 1176, or lines 9 plus 10 plus 14 of the SF 133). If the canceling appropriation has a negative unexpended cash balance, continue submitting all outgoing departmental reports (e.g., 1176/133, 1002 and 725). DFAS-IN will notify Defense Agencies and DFAS Central Sites when an appropriation with a negative cash balance has been restored to a positive status and is scheduled to be canceled by Treasury. Key policy provisions include the following:

1. Canceling an obligated balance does not relieve the U.S. Government of its legal liability to pay or maintain records for services rendered or products delivered. Accounting records are the official financial status of the account. An audit trail must remain intact after accounts cancel to support the existing liability against future appropriations. The audit trail must identify the original year of the appropriation. Disbursements made from unexpired funds to liquidate these liabilities must cite the year of the original appropriation and cannot exceed the unexpended balance of the canceled appropriation or 1 percent of the current year appropriation, whichever is less.

2. Treasury requires footnoting certified reports for pending payments for obligated balances canceled and paid during the following fiscal year. At year-end, include a supplemental schedule with the certified reports for any pending payments of canceled obligations that will be made in the following fiscal year out of current (unexpired) funds. Identify the accounts charged, amount charged to each account, and the purpose of the payments.

- B. Before year end closing, review all receivables to ensure they are valid and collectible. Ensure all canceling accounts receivable, both intragovernmental and public, are written off before year end closing. To write off intergovernmental receivables, prepare an SF 1081 (Voucher and Schedule of Withdrawals and Credits) to record the collection on the reimbursable side and the disbursement against the direct side of the same appropriation which financed the original obligations.

- C. Expedite the processing of uncleared transactions for others, transactions by others, and interfund charges for canceling account balances. This includes prompt identification and processing of canceling account transactions on incoming transmittals.

- D. Make payments pertaining to canceled appropriations from unexpired accounts. You cannot use funds received this fiscal year to pay for canceled appropriation liabilities into next fiscal year. Obligate and disburse the funds or return them

prior to September 30th. You do not have to return multi-year appropriation funds that are not in the last year of their period of fund availability. Establish budget activity codes for canceled appropriations to provide an in-out procedure to process obligations, payments, and adjustments. These budget activity codes cannot have unobligated or unliquidated obligation balances in expired appropriations.

E. The following conditions are not acceptable during September processing for canceling appropriations. Correct these errors before submitting reports:

1. Negative unliquidated obligations at budget activity code level.
2. End-of-period unliquidated obligations or reimbursement receivables for undistributed disbursements or collections.
3. Negative unobligated balances caused by accounting errors.
4. Reimbursements receivable.
5. Credit undelivered orders.
6. Credit unfilled orders. Adjust earnings or orders when correcting unfilled orders.
7. Credit accounts payable.
8. End-of-period advances (positive or negative values).
10. Transactions Affecting Canceling Appropriations. Note - the following requirements will not apply to all Defense Agencies or DFAS Central Sites. Disregard any item below that does not apply to systems or reports; e.g., CSCFA-110 and CSCFA-304, used at your Agency/Center.

A. Expedite the processing of transactions recorded against canceling appropriations. It is imperative that these transactions be posted to the accounting records prior to the appropriation canceling.

(1) Effective upon receipt of this instruction, accounting activities will stop rejecting transactions citing canceling appropriations. Instead, contact the activity originating the transaction, provide the reasons for not processing the transaction (to include the correct FSN if known), and request they either provide additional support or reverse the charge. They must promptly research and take corrective action on these canceling appropriation inquiries.

(2) Activities processing canceling appropriation transactions in September will notify the applicable accounting activity by E-mail/fax of any canceling appropriation transactions. Disbursing activities or accounting activities will provide a copy of the voucher, supporting documentation, DSSN, and the transmittal number of the CSCFA-110 report (for Transactions for Others (TFOs) only) on which the transaction will appear. Accounting activities receiving these notifications must post the transaction to the accounting records and include the clearance record on the September CSCFA-304 report. Accounting activities should follow the procedures in paragraph 10.A.1. if they cannot promptly post the transaction to the correct appropriation.

B. After processing the September CSCFA-304 reports, Departmental Accounting, Expenditure Division will make departmental level adjustments for any remaining uncleared TFO, Transaction by Others (TBO), interfund, Defense Cash Accountability System (DCAS) and cross disbursing canceling appropriation transactions. When an accounting activity is the responsible clearing entity, Expenditure Division will charge uncleared TBO (OA 90) and interfund (OA AA) balances to the parent OA of the fiscal station as identified in DFAS-IN Manual 37-100, or to the applicable Defense Operating Agency as identified in DFAS-IN Manual 7097.01. The transactions will cite suspense project code 9966, Allotment Serial Number (ASN) CNCL, and for collections, RSC S00. Expenditure Division will provide copies of the journal vouchers (JVs) to the applicable DFAS Indianapolis reporting POC for forwarding to the accounting activity. The September CER will include the departmental level adjustments. Expenditure Division will charge uncleared TFO rejects (OA 99) and cross disbursements to a departmental level OA.

C. Accounting activities may receive some September or prior CSCFA-110 reports or interfund bills after they have completed September processing. Possible situations and required actions relating to disbursements made prior to the appropriation canceling are:

(1) Receipt of original CSCFA-110 reports previously received per paragraph 10.A.2. Do not take further action. Use accompanying CSCFA-110 control records (KC records) as necessary.

(2) CSCFA-110/interfund bills include canceled appropriation transactions not previously received. Post valid transactions to the canceled appropriation records you maintain. Do not report an acceptance record on the CSCFA-304 report or a disbursement or collection on the status of funds reports. Expenditure Division will have already processed the transactions as stated in paragraph 10.B. Forward invalid transactions to Expenditure Division. Adjust CSCFA-110 control records (KC records) as necessary to avoid creating a reject.

(3) CSCFA-110 reports or interfund bills include canceled appropriation account transactions not previously received, but upon review the accounting activity determines the transactions are valid charges to a non-canceled appropriation.

a. If the transaction is from DFAS-Columbus (DSSN 6469, 6422, or 6356), and you provide accounting reports for the appropriation cited, accept the transaction into the appropriation listed on the RCS CSCFA-110 report even if that appropriation is incorrect. If you do not provide accounting reports for the appropriation cited, leave the transaction as uncleared. The accounting activity will initiate a contract reconciliation. See DFAS-IN Regulation 37-1, chapter 19, paragraph 1903.

b. If the transaction is from a DSSN other than those listed in paragraph (3)a. above, post the transaction against the correct appropriation, report an acceptance record on the CSCFA-304 report, and report a disbursement or collection on the status of funds reports. See DFAS-IN Regulation 37-1, chapter 19, paragraph 1903.

(4) CSCFA-110 reports or interfund bills include non-canceled appropriation transactions, but upon review you determine the transactions are valid charges to a canceled appropriation.

a. If the transaction originated from DFAS-Columbus (DSSN 6469, 6422, or 6356), leave the transaction as uncleared. The accounting activity will initiate a contract reconciliation. Once the contract has been reconciled between the official accounting records and MOCAS, initiate a request for canceled account adjustment. See phone number for the expenditure support team, closed account adjustments POC, in Attachment 3. Do not post the transaction to your records without prior coordination and approval from DFAS-Indianapolis.

b. If the transaction is from a DSSN other than those listed in paragraph (4)a. above, request authority to process a canceled account adjustment from DFAS-Indianapolis Expenditure Division. See phone number for the expenditure support team, closed account adjustments POC, in Attachment 3. Do not post the transaction to your records without prior coordination and approval from DFAS-Indianapolis.

D. Expenditure Division will not receive all Air Force, Navy, and State Department cross disbursement vouchers citing canceling appropriations prior to FY end. Upon receipt of these vouchers, Expenditure Division will forward them off line on a manual CSCFA-110 report to the applicable accounting activity. Accounting activities should process these vouchers following the guidance in paragraph 10.C.

E. When the accounting activity cannot clear a TBO or interfund because it is in the wrong appropriation, the procedures described in paragraphs 10.C and 10.D will apply. Remember that if the transaction is from DFAS-Columbus (DSSN 6469, 6422, or 6356), and you provide accounting reports for the appropriation cited, accept the transaction in to the appropriation listed on the RCS CSCFA-110 report even if that appropriation is incorrect. If you do not provide accounting reports for the appropriation cited, leave the transaction as uncleared. In both situations the accounting activity will initiate a contract reconciliation. See DFAS-IN Regulation 37-1, chapter 19, paragraph 1903. In addition, there may be other instances of expenditure reporting errors affecting canceling appropriations. Treasury regulations allow for adjustments to canceled appropriations due to obvious clerical error of misclassified payments. Obtain approval from the Expenditure Division for these adjustments.

F. Activities processing transactions against canceling appropriations through DCAS must ensure that all supplemental information is provided so that the receiving accounting activity can post the transaction prior to year-end. Accounting activities must ensure they access Operational Data Store (ODS) to pull the transactions charged to fiscal stations they support.

G. You cannot cite canceled appropriations on disbursement and collection documents after September processing is completed. The DFAS-IN expenditure edit processes will convert the reported canceled appropriation transaction to suspense account 97F3875.0111/0222 and charge the submitting activity with the applicable error code. Charge disbursements that normally would have been charged to the canceled appropriation against an unexpired appropriation. Obtain unexpired funds from the fund manager. Credit collections received after the appropriation cancels to 97R3200.0001.

11. Property Accounting.

A. Ideally, property accountability systems automatically interface with general ledger accounting systems for financial reporting of inventory, general equipment, and real property. However, where a direct system interface is not present, obtain the financial inventory and personal property balances from the accountable property officers and post them to the applicable general ledger accounts, i.e., the 17** & 18** series, for trial balance reporting to Defense Agencies Indianapolis Operations, Audited Financial Statements.

B. Designated personnel at the accounting activities and accountable officers should be cognizant of significant changes in dollar amounts from the previous reporting period and be able to explain the reason for the change. We consider significant to be any variance that exceeds plus or minus 10% of the previously reported balance. In addition, designated personnel should

analyze general ledger account balances to determine if balances are abnormal, have the proper accounting classification, are properly reported to the correct general ledger account, and are accurate.

C. Obtain customer certifications attesting to the accuracy of amounts reported for property, plant and equipment, including inventory on feeder reports used in updating the fiscal year-end general ledger trial balance.

D. Certified property, plant and equipment, including inventory information must be reported in the Defense Departmental Reporting System Data Call Module (DDRS-DCM) by personnel assigned as the Defense Agencies POC. This data will be reported on the audited financial statements. The POC can be reached at 317-510-5618/5622.

12. Other Functional Activity Reporting.

A. Current general ledger accounting systems generally do not properly account for certain functional reporting areas that fall within the requirements of financial reporting. In such cases, it is necessary to identify and post the correct balances. The other functional reporting activity includes the following:

- (1) Inventory (GLAC 152*)
- (2) Operating Materials and Supplies (GLAC 151*)
- (3) Other Related Property (GLAC 159*)
- (4) Environmental Liabilities and Restoration (GLAC 2995.*)
- (5) Operating and Capital Leases
- (6) Capital Lease Liabilities (GLAC 2940)
- (7) Contingent Liabilities (GLAC 2920)

B. This information is provided by the Defense Agencies and must be recorded in the accountability systems and into the DDRS-DCM. The POC for the DDRS-DCM can be reached at 317-510-5618/7125.

**★SCHEDULE OF REPORT DUE DATES FOR DEFENSE AGENCY REPORTS TO
DFAS-IN (EXCLUDING CLASSIFIED AGENCIES)**

REPORT	DUE DATE	POC Phone Number
Installation 112, 218, allotment ledger, DBT, 1058, misc allot rpts	2400 EST, October 3rd	317-510-5492
DD Form 1176/SF 133	2400 EST, October 6th	317-510-5492
AR(M) 1002	2400 EST, October 6th	317-510-5492
Schedule of Recoveries of PY Obligations	2400 EST, October 18th	317-510-5492
AR(M) 725	2400 EST, October 6th	317-510-5492
SF 225	1200 EST, October 18th	317-510-5492
Treasury Report on Receivables (TROR)	2400 EST, October 8th	317-510-2592
Monthly Receivable Report (MRR)	2400 EST, October 7th	317-510-2592
Year-End Gen Ledger Trial Balances & Supporting Notes	1800 EST, October 6th	317-510-5558 317-510-5559
DD 1506, DD 1761	1200 EST, October 27th	317-510-5487 317-510-5494
Notes Report	1200 EST, October 20th	317-510-5554
Problem Disbursement Report	1200 EST, October 6th	317-510-3439
DWCF SF 133	2400 EST, October 6th	317-510-5514
DWCF AR(M) 1307	2400 EST, October 6th	317-510-5514
DWCF SF 225	1200 EST, October 18th	317-510-5514
DWCF Treasury Report on Receivables (TROR)	1200 EST, October 10th	317-510-5508
DWCF AR(M) 725	2400 EST, October 6th	317-510-5514
302 Report (Receipt of Report)	1800 EST, October 1st	317-510- 4593/6350/5770
304 Report	1800 EST, October 1st	317 510-4649 317-510-5190
1061 (Interfund Billing)	1800 EST, October 1st	317-510-4585 317-510-7216
Interfund processing for DAASC summary billing records	1800 EST, October 3rd	317-510-4585 317-510-7216
Intragovernmental Elimination Data Call	2400 EST, October 6th	317-510-7125
Recording PP&E and Other Functional Reporting Areas in DDRS DCM	2400 EST, October 4th	317-510-2078

**★SCHEDULE OF REPORT DUE DATES FOR DFAS CENTER REPORTS TO
DFAS-IN (INCLUDING CLASSIFIED AGENCIES)**

REPORT	DUE DATE	POC Phone Number
DD Form 1176/SF 133	2400 EST, October 6th	317-510-5492
AR(M) 1002	2400 EST, October 6th	317-510-5492
Schedule on Recoveries of PY Obligations	2400 EST, October 20th	317-510-5492
AR(M) 725	2400 EST, October 6th	317-510-5492
SF 225	1200 EST, October 18th	317-510-5492
Treasury Report on Receivables (TROR)	2400 EST, October 8th	317-510-2592
Monthly Receivable Report (MRR)	2400 EST, October 7th	317-510-2592
Year-End Gen Ledger Trial Balances & Supporting Notes	1800 EST, October 6th	317-510-5622 317-510-5554
DD 1506, DD 1761	1200 EST, October 27th	317-510-5487 317-510-5494
Notes Report	1200 EST, November 1st	317-510-5554
Problem Disbursement Report	1200 EST, October 6th	317-510-3439
DWCF SF 133	2400 EST, October 6th	317-510-5514
DWCF AR(M) 1307	2400 EST, October 6th	317-510-5514
DWCF SF 225	1200 EST, October 18th	317-510-5514
DWCF Treasury Report on Receivables (TROR)	1200 EST, October 10th	317-510-5508
DWCF AR(M) 725	2400 EST, October 6th	317-510-5514
302 Report (Receipt of Report)	1800 EST, October 1st	317-510-4593
304 Report	1800 EST, October 1st	317 510-4649 317-510-5190
1061 (Interfund Billing)	1800 EST, October 1st	317-510-4585 317-510-7216
Interfund processing for DAASC summary billing records	1800 EST, October 3rd	317-510-4585 317-510-7216
Intragovernmental Elimination Data Call	2400 EST October 6th	317-510-7125

**★POINTS OF CONTACT
EXPENDITURE SUPPORT TEAMS**

Functional Duties	COMMERCIAL/DSN
Treasury File (SOT/SOIF)	317-510-6340/699-6340 317-510-5140/699-5140
Uncleared IF *Departmental Level (Installation Level to Spt Teams)	317-510-4585/699-4585 317-510-7216/699-7216
Balance Forward Loads-Other Svcs	317-510-5140/699-5140 317-510-6340/699-6340
Year-end JV-Close Outs	317-510-5459/699-5459 317-510-5140/699-5140
Monitor Closed Account Adjustments	317-510-4593/699-4593
302 Receipt of Report	317-510-4593/699-4593 317-510-6350/699-6350 317-510-5770/699-5770
304 Receipt of Report	317-510-4649/600-4649 317-510-5190/699-5190

**POINTS OF CONTACT
ACCOUNTING PROCEDURES**

SUBJECT	COMMERCIAL/DSN
DWCF	317-510-4069/699-4069
Fixed Assets	317-510-4069/699-4069
Reports	317-510-3380/699-3380

**★POINTS OF CONTACT
FISCAL CODE PROCEDURES**

SUBJECT	COMMERCIAL/DSN
DoD Appropriations, SODPs	317-510-5880/699-5880
FSNs, DSSNs, Oas, FCAs, ROCs	317-510-4603/699-4603
EORs, MDEPs	317-510-3046/699-3046

**★POINTS OF CONTACT
GENERAL LEDGER TRIAL BALANCE REPORTING**

SUBJECT	COMMERCIAL/DSN
Audited Financial Statements	317-510-5594/699-5594
File Transfer Protocol	317-510-5474/699-5474
Trial Balance Reporting	317-510-5556/5559 699-5556/5559

ASSURANCE STATEMENT

(LETTERHEAD)
ASSURANCE OF YEAR-END FINANCIAL REPORTS
SEPTEMBER 30, XXXX

(LIST OF BASIC SYMBOL & LIMITS BEING CERTIFIED)

I hereby attest that the information reported, based on transactions received, is a complete, consistent, and verifiable compilation of amounts contained in official accounting records and agrees with the General Ledger Trial Balance. The information is presented fairly in conformity with generally accepted DoD accounting procedures, applicable regulations and governing laws. Any adjustments made are accurate and proper.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF ASSURING OFFICIAL)
TITLE: (TITLE OF POSITION)

EXPLANATION

THIS ASSURANCE STATEMENT IS FOR USE BY THE ACCOUNTING ACTIVITY TO THE ALLOTMENT HOLDER AND AGENCIES PREPARING THEIR CONSOLIDATED REPORTS. IT IS ALSO FOR USE BY AGENCIES PREPARING CONSOLIDATED REPORTS AND INSTALLATIONS UNDER DIRECT REPORTING TO DEFENSE AGENCIES, BUDGET EXECUTION.

ALLOTMENT HOLDER CERTIFICATION STATEMENT

(LETTERHEAD)
CERTIFICATION OF YEAR-END FINANCIAL REPORTS
SEPTEMBER 30, XXXX

(LIST OF BASIC SYMBOL & LIMITS BEING CERTIFIED)

I hereby certify that the amounts shown in this report are correct. All known transactions meeting the criteria of 31 U.S.C. 1501 (A) have been obligated and are so reported.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF CERTIFYING OFFICIAL)
TITLE: (TITLE OF POSITION)

EXPLANATION

THIS CERTIFICATION IS FOR USE BY ALLOTMENT HOLDERS TO CERTIFY
THEIR ALLOTMENT REPORTS

GENERAL LEDGER ASSURANCE STATEMENT

(LETTERHEAD)
ASSURANCE OF GENERAL LEDGER TRIAL BALANCE
SEPTEMBER 30, XXXX

I hereby attest, based on transactions received, that the general ledger trial balances are correct and agree with the certified status reports. Balances are supported by subsidiary records for all budgetary, asset, liability, equity, revenue and expense accounts. The general ledger trial balances have been reconciled to appropriate subsidiary ledgers, as required.

DATE: (DATE SIGNED)
SIGNED: (SIGNATURE OF ASSURING OFFICIAL)
TITLE: (TITLE OF POSITION)
ADDRESS AND TELEPHONE NUMBER

(LIST OF BASIC SYMBOLS & LIMITS BEING PROVIDED)

EXPLANATION

THIS ASSURANCE STATEMENT WILL BE SIGNED BY THE ACCOUNTING ACTIVITY. GENERAL LEDGER TRIAL BALANCES WILL BE SUBMITTED DIRECTLY FROM THE ACCOUNTING ACTIVITY TO DEFENSE AGENCIES - INDIANAPOLIS OPERATIONS, AUDITED FINANCIAL STATEMENTS DIVISION.

**CHECKLIST FOR
DD FORM 1176 -- REPORT ON BUDGET EXECUTION BALANCES
BROUGHT FORWARD**

Make sure all balances brought forward from the previous year remain the same.
--

Current Line	=	September 30 Balances Brought Forward
Line 2A	=	Line 8 (Total Unobligated Balances Available) plus Line 9 (Total Unobligated Balances Not Available)
Line 11A	=	Line 13A (Total Gross Unpaid Obligations)
Line 11B	=	Line 13B (Total Uncollected Reimbursable Orders)
Line 11	=	Line 13 (Total Obligation Balance, Net)
Line 15C	=	Line 15A (Net Accounts Payable, EOP)

Edit Checks Performed:

Department
Appropriation
Line Number
Accounting Date
Submitter

Validation Checks Performed:

Current Year Lines Positive - 3A, 3B, 14A, 14B
 Prior Year Lines Positive - 4A, 4B
 All Years Positive - 7A, 7B, 8A, 8D, 13A1, 13A2, 13B1, 13B3
 Line 13B3 > Line 13B2
 All Years Negative - Lines 13A3, 13B2
 Line 6 > Line 7
 Line 6 = Line 10
 Lines 11A + 7 - 4 - 14A = Line 13A
 Sep 30 (Line 13B1 + Line 13B2) plus Current year (Line 3A - Line 14B)
 = Line 13B1 - 13B2
 Sep 30 Line 13B3 + Current Year Line 3B = Current Year Line 13B3
 Lines 13A2 + 13A3 - 13B1 - 13B2 = Line 15A
 Line 3C = 0
 Line 9A = 0

**★CHECKLIST FOR
SF FORM 133 -- REPORT ON BUDGET EXECUTION BALANCES
BROUGHT FORWARD**

Make sure all balances brought forward from the previous year remain the same.
--

Current Line	=	September 30 Balances Brought Forward
Line 1A	=	Line 9 (Unobligated balance) plus Line 10 (Unobligated balances not available)
Line 12A	=	Line 18A (Obligated balance, net, end of period Unpaid obligations)
Line 12B	=	Line 18B (Obligated balance, net, end of period Uncollected customer payments from Federal sources)

Edit Checks Performed:

Department
Appropriation
Line Number
Accounting Date
Submitter

Validation Checks Performed:

Current Year Lines Positive - 3
Prior Year Lines Positive - 2
All Years Positive - 8, 9, 10, 13, 18A, 19A
All Years Negative - 5, 6, 14, 16, 18B, 19B
Line 7 > Line 8
Line 7 = Line 11
Line 3D3 = 0
Line 9A2 = 0
Line 12A + 8 - 2 - 19A = Line 18A
Line 12B +/- 3(net) - 19B = Line 18B
Line 8 = 13
Line 14 = 19A (opposite sign)
Line 16 = 2A (opposite sign)
Line 17 = 3D1b + 3D2b + 3D5b (opposite sign)

**CHECKLIST FOR
AR(M) 1002 -- APPROPRIATION STATUS BY FY PROGRAM AND SUBACCOUNTS
REPORT**

AR(M) 1002 REPORT	DD FORM 1176 REPORT
Column C (Funds available for Oblig in CFY)	Line 6 minus Line 4
Column D (Avail for Oblig to End of Qtr)	Line 7 plus Line 8 minus Line 8B
Column E (CFY Obligations)	Line 7 minus Line 4
Column F (Unliq Oblig brought forward/transferred)	Line 11A
Column G (CFY Disbursements)	Line 14A
Column H (Unliq Oblig, EOP)	Line 13A
Column I (Total Unoblig Balance)	Line 8 plus Line 9
Are Columns H and I positive?	
Column I should be greater than Column J	
No credit amounts in Columns E & G for current year	
Column F Advance equals 30 Sep Column H	
Column B equals 30 Sep Column B plus or minus current year funding and/or order changes	
Column C equals 30 Sep Column I plus or minus current year funding and/or order changes	
Column H (Advances section)	Line 13A3

Edit Checks Performed:

Department
Appropriation/Budget Activity Code (BAC)
Accounting Date
Submitter

**★CHECKLIST FOR
AR(M) 1002 -- APPROPRIATION STATUS BY FY PROGRAM AND SUBACCOUNTS
REPORT**

AR(M) 1002 REPORT	SF FORM 133 REPORT
Column C (Funds available for Oblig in CFY)	Line 7 minus Line 2
Column D (Avail for Oblig to End of Qtr)	Line 7 OR (LINES 8=9=10)
Column E (CFY Obligations)	Line 8 minus Line 2
Column F (Unliq Obligs brought forward/transferred)	Line 12A
Column G (CFY Disbursements)	Line 19A
Column H (Unliq Obligs, EOP)	Line 18A
Column I (Total Unoblig Balance)	Line 9 plus Line 10C
Are Columns H and I positive?	
Column I should be greater than Column J	
No credit amounts in Columns E & G for current year	
Column F Advance equals 30 Sep Column H	
Column B equals 30 Sep Column B plus or minus current year funding and/or order changes	
Column C equals 30 Sep Column I plus or minus current year funding and/or order changes	
Column H (Advances section)	Footnote

Edit Checks Performed:

Department
Appropriation/Budget Activity Code (BAC)
Accounting Date
Submitter

**CHECKLIST FOR
AR(M) 725 -- REPORT OF REIMBURSABLE TRANSACTIONS
(REIMBURSEMENTS)**

AR(M) 725 REPORT	DD FORM 1176 REPORT
Column B (Brought forward Receivables)	30 Sep Line 13B1
Column C (Brought forward Unfilled Orders)	30 Sep Line 13B3
Column D (Total Reimbursements Anticipated)	Line 3
Column E (Total Reimbursements Earned)	Line 3A
Column F (Change in Unfilled Customer Orders)	Line 3B
Column G (Anticipated Orders)	Line 3C
Column H (Collections)	Line 14B
Column I (Reimbursements Receivable, EOP)	Line 13B1
Column J (Unfilled Customer Orders, EOP)	Line 13B1
Are all amounts in current year positive, except undistributed?	
Is total of Column I positive, except undistributed?	
Is the total of Column J positive?	

Edit Checks Performed:

Department
Appropriation/Reimbursement Source Code (RSC)
Accounting Date
Submitter

**★CHECKLIST FOR
AR(M) 725 -- REPORT OF REIMBURSABLE TRANSACTIONS
(REIMBURSEMENTS)**

AR(M) 725 REPORT	SF FORM 133 REPORT
Column B (Brought forward Receivables)	30 Sep Col I
Column C (Brought forward Unfilled Orders)	30 Sep Col J
Column D (Total Reimbursements Anticipated)	Line 3D
Column E (Total Reimbursements Earned)	Line 3D1
Column F (Change in Unfilled Customer Orders)	Line 3D2
Column G (Anticipated Orders)	Line 3D3 SHOULD BE ZERO AT 30 Sep
Column H (Collections)	Line 19B
Column I (Reimbursements Receivable, EOP)	
Column J (Unfilled Customer Orders, EOP)	
Are all amounts in current year positive, except undistributed?	
Is total of Column I positive, except undistributed?	
Is the total of Column J positive?	

Edit Checks Performed:

Department
Appropriation/Reimbursement Source Code (RSC)
Accounting Date
Submitter

**CHECKLIST FOR
SF 225 -- REPORT ON OBLIGATIONS**

SF 225 REPORT	DD FORM 1176 REPORT
Section I Total Gross Obligations by Object Class (Unexpired only)	Line 7
Section II Total (All unexpired years only)	Line 3A plus Line 3B plus Line 4
Does Section III equal Section I minus Section II?	
Section IV	Sum of all Line 7's less Line 4's (Expired only)
Section V	Line 13 (All fiscal years)

Edit Checks Performed:

Department
Appropriation
Accounting Date
Submitter
Object Class

**★CHECKLIST FOR
SF 225 -- REPORT ON OBLIGATIONS**

SF 225 REPORT	CURRENT SF 133 REPORT
Section I Total Gross Obligations by Object Class (Unexpired only)	Line 8A
Section II Total (All unexpired years only)	Line 3D1 plus 3D2 plus Line 2
Does Section III equal Section I minus Section II?	
Section IV	Sum of all Line 8's less Line 2's (Expired only)
Section V	Line 18 (All fiscal years)

Edit Checks Performed:

Department
Appropriation
Accounting Date
Submitter
Object Class

★DWCF CHECKLIST FOR SF 133
REPORT ON BUDGET EXECUTION BALANCES BROUGHT FORWARD

Make sure all balances brought forward from the previous fiscal year-end remain the same.

September 30 (PY) SF 133 Ending Balances	=	CY SF 133 Beginning Balances
Line 9 (Unobligated Balance) (plus) Line 10 (Unobligated Balance Not Avail)	=	Line 1A (Unobligated Balance Brought Forward)
Line 18A (Unpaid Obligations) (plus)	=	Line 12A (Unpaid Obligations, Brought Forward, Oct 1) (plus)
Line 18B (Uncollected customer Payments fro Federal Sources	=	Line 12B (Uncollected Customer Payments from Federal Sources Brought Forward, Oct 1)
(Equals) Line 18 (Obligated Balance, Net, End of Period)	=	Line 12 (Obligated Balance, Net)

Validation Checks Performed:

- Line 2 = Positive
- Line 3C (Contract Authority) = Positive
- Line 3C credits should be eliminated as follows:
 - a. For Stock Fund: Eliminate Line 3C and offset as a debit to Line 6D
 - b. For Non-Stock Fund: Eliminate Line 3C and offset as a debit to Line 9A1.
- Line 3D3 = Zero:
 - Line 3D3 credits should be eliminated and written off as a credit to Line 6D.
- Line 6A thru 6F = Credits
- Line 7 = Line 11
- Line 7 > Line 8
- Line 8 = Line 13
- Lines 8A, 8B, 18A = Debits
- Line 9A2 = zero.
- Line 14 = Line 19A (in opposite signs)
- Line 16 = Line 2A (in opposite signs)
- Line 17 = Line 3D1b + 3D2b + 3D5b (in opposite signs)
- Line 18A = Line III + Line IV
- Line 18B = Line I + Line II
- Line 18B = Credit

★DWCF CHECKLIST FOR SF 133
REPORT ON BUDGET EXECUTION BALANCES BROUGHT FORWARD (Continued)

- Line 2 (Recoveries)
- + Line 8 (Obligations)
- Line 19A (Gross Outlays)
- + Line 15A (Actual Transfers, Unpaid Obligations)
- + 30 Sep Line 12A Gross Unpaid Obligations
- = Line 18A (Gross Unpaid Obligations) (Line III + Line IV)

- + Line 3D1 (Earned)
- + Line 3D2 (Collected)
- + Line 19B (Offsetting Collections)
- + (Actual Transfers, Accounts Receivable Transfer)
- + 30 Sep Line I (Accounts Receivable)
- = Line I (Accounts Receivable)

- + Line 3D (Spending Authority from Offsetting Collections (gross))
- Line 3D1 (Earned)
- Line 3D2a (Advance Received)
- Line 3D3 (Anticipated for Rest of Year, Without Advance)
- + (Actual Transfers, Unfilled Customer Orders)
- + 30 Sep Line II (Unfilled Customer Orders from Federal Sources)
- = Line II (Unfilled Customer Orders from Federal Sources)

- + Line I (Accounts Receivable)
- + Line II (Unfilled Customer Orders from Federal Sources)
- = Line 18B (Uncollected Customer Payments from Federal Sources)

Attachment 12 (Continued)

DWCF AR(M) 725 -- REPORT OF REIMBURSABLE TRANSACTIONS

LIMIT TYPE	REPORT ON REIMBURSEMENTS Acct Rpt(M)725									
	DOD COMPONENT					PERIOD ENDING:		APPROPRIATION: DWCF		
	DFAS-CO-ACA					October 31, 2004		97X4930.		
	(a) DESCRIPTION	NEW ORDERS AND REIMBURSEMENTS					BALANCE AS OF EOP		CUMULATIVE	
	BALANCE, 1 OCT	REIMBURSEMENTS		CHANGE IN UNFILED	ANTICIPATED				REIMB	
	REIMBURSEMENTS RECEIVABLE	CUSTOMER ORDERS	TOTAL ANTICIPATED	EARNED	CUSTOMER ORDERS	FOR REST OF YEAR	REIMBURSEMENTS (COLLECTED)	REIMBURSEMENTS RECEIVABLE	UNFILED CUSTOMER ORDERS	ANTICIPATED FROM INCEPTION
	b	c	d	e	f	g	h	i	j	k
FED SOURCES REIMB										
UNDIST										
UNEARN										
NON FEDERAL SOURCES REIMB										
UNDIST										
UNEARN										
TOTAL										

**DWCF CHECKLIST FOR
SF 225 -- REPORT ON OBLIGATIONS**

SF 225 REPORT	SF133 REPORT
Section I Total Gross Obligations by Object Class (Unexpired only)	Line 8
Section II Total (All unexpired years only)	Line 3D1 plus Line 3D2 plus Line 2
Does Section III equal Section I minus Section II?	
Section IV	= 0
Section V	Line 18

APPROPRIATION CANCELATION DATES

FY	1 YEAR	2 YEAR	3 YEAR	5 YEAR
97				SEP 30, 06
98				SEP 30, 07
99			SEP 30, 06	SEP 30, 08
00		SEP 30, 06	SEP 30, 07	SEP 30, 09
01	SEP 30, 06	SEP 30, 07	SEP 30, 08	SEP 30, 10
02	SEP 30, 07	SEP 30, 08	SEP 30, 09	SEP 30, 11
03	SEP 30, 08	SEP 30, 09	SEP 30, 10	SEP 30, 12
04	SEP 30, 09	SEP 30, 10	SEP 30, 11	SEP 30, 13
05	SEP 30, 10	SEP 30, 11	SEP 30, 12	SEP 30, 14
06	SEP 30, 11	SEP 30, 12	SEP 30, 13	SEP 30, 15

